



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of New Weston  
Darke County  
New Weston, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of New Weston, Darke County, (the Village) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observations

1. The Fiscal Officer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code § 733.81. Failure to obtain the required training could result in improper knowledge of fiscal officer requirements.
2. Ohio Rev. Code § 145.034 states, in part, that a member of the public employees retirement system who is a public employee as defined in division (A)(2) of section 145.01 of the Revised Code and whose earnings from employment are or become subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, may elect to have such earnings exempted from contributions to the public employees retirement system by filing with the public employees retirement board a written request bearing his signature. The request shall be filed not later than ninety days after the date the member becomes subject to such tax on wages. A request mailed to the board shall be considered to have been filed on its postmark date. On receipt of a request, the board shall notify the member's employer that the request has been made. No contributions by the person making the request or his employer shall be required for service for which earnings are made exempt from contributions pursuant to this section, and no service credit shall be granted or purchased for such service. Once granted, a request made pursuant to this section may not be withdrawn.

The Fiscal Officer was employed by the Village in a position covered by the Ohio Public Employees Retirement System (OPERS). During 2022 and 2021, it was noted that the Fiscal Officer was paying into Social Security rather than OPERS. However, there was no documentation to indicate that a signed notification was submitted to the OPERS board as required.

The Village should implement policies and procedures to verify that employees who elect not to

pay into the pension system provide signed documentation to the respective board and also maintain evidence of this election. Failure to do so could result in improper payroll withholdings and potential assessment of fines or penalties.

3. We noted the Village did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Village should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

### **Current Status of Matters Reported in our Prior Engagement**

1. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Village did not have a records retention schedule/policy in accordance with Ohio Rev. Code §149.43(B)(2). This issue will be repeated as observation #3 above for the years ended December 31, 2022 and 2021.
2. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Fiscal Officer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code § 733.81. This issue will be repeated as observation #1 above for the years ended December 31, 2022 and 2021.
3. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that none of the Council members attended public records training as required by Ohio Rev. Code § 149.43(E)(1). This issue will not be repeated for the years ended December 31, 2022 and 2021.
4. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Village did not have a poster that describes its public records policy and was displayed in the public offices. This issue has been corrected for the years ended December 31, 2022 and 2021.
5. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Village did not include its public records policy in the Village's personnel policy manual. This issue will not be repeated for the years ended December 31, 2022 and 2021.
6. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Fiscal Officer was employed by the Village in a position covered by the Ohio Public Employees Retirement System (OPERS). However, there was no documentation to indicate that a signed notification was submitted to the OPERS board as required. This issue will be repeated as observation #2 above for the years ended December 31, 2022 and 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 13, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF NEW WESTON**

**DARKE COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 7/25/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)